

**In the Specification**

Please replace the paragraph beginning on page 1, line 5 with the following amended paragraph:

This application is related to the following applications:

1. United States Patent Application Serial No. 09/925,231 entitled, "Method and Apparatus for Generating a Set of Filter Coefficients for a Time Updated Adaptive Filter", filed ~~on the same date as the instant application~~ August 8, 2001 by Awad T. et al. and currently pending.
2. United States Patent Application Serial No. 09/925,194 entitled, "Method and Apparatus for Providing an Error Characterization Estimate of an Impulse Response Derived using Least Squares", filed ~~on the same date as the instant application~~ August 8, 2001 by Awad T. et al. and currently pending.
3. United States Patent Application Serial No. 09/925,247 entitled, "Method and Apparatus for Generating a Set of Filter Coefficients Providing Adaptive Noise Reduction", filed ~~on the same date as the instant application~~ August 8, 2001 by Awad T. et al. and currently pending.

The contents of the above noted documents are hereby incorporated by reference.